

was paid to a county board of elections, the chairman of the Board shall certify to the county ~~accountant~~ finance officer that the refund should be made, and the county ~~accountant~~ finance officer shall make the refund in accordance with the provisions of the County Local Government Budget and Fiscal Control Act. If any person who has filed a notice of candidacy and paid the filing fee prescribed in subsection (a) of this section dies prior to the date of the primary election provided by G.S. 163-1, the personal representative of the estate shall be entitled to have the fee refunded if application is made to the board of elections to which the fee was paid no later than one year after the date of death, and refund shall be made in the same manner as in withdrawal of notice of candidacy.

If any person files a notice of candidacy and pays a filing fee to a board of elections other than that with which he is required to file under the provisions of G.S. 163-106(e), he shall be entitled to have the fee refunded in the manner prescribed in this subsection if he requests the refund before the date on which the right to file for that office expires under the provisions of G.S. 163-106(e)."

**Sec. 2.** Notwithstanding the provisions of G.S. 163-107(b) as enacted by Section 1 of this act, the personal representative of the estate of a candidate who died before the primary in 1994 will be entitled to a refund of the candidate's filing fee if application is made before January 1, 1996.

**Sec. 3.** This act is effective on and after January 1, 1994.

In the General Assembly read three times and ratified this the 20th day of July, 1995.

S.B. 407

## CHAPTER 465

### AN ACT TO EXEMPT TRAILERS FROM THE PAYMENT OF THE GLOBAL TRANSPARK TEMPORARY ZONE VEHICLE REGISTRATION TAX.

*The General Assembly of North Carolina enacts:*

**Section 1.** G.S. 158-42(a) reads as rewritten:

"(a) Levy. -- The Commission may, by resolution, after not less than 10 days' public notice and a public hearing, levy an annual registration tax of five dollars (\$5.00) on motor vehicles with a tax situs within the Zone. A tax levied under this section is in addition to any other motor vehicle license or registration tax.

The tax applies to vehicles required to pay a tax under G.S. ~~20-88~~ 20-88, except trailers, and G.S. 20-87(1), (2), (4), (5), (6), and (7). The tax situs of a motor vehicle for the purpose of this section is its ad valorem tax situs. If the vehicle is not subject to ad valorem tax, its tax situs for the purpose of this section is the ad valorem tax situs it would have if it were subject to ad valorem tax."

**Sec. 2.** This act becomes effective October 1, 1995.

In the General Assembly read three times and ratified this the 20th day of July, 1995.